



CANNON BUILDING  
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**STATE OF DELAWARE  
BOARD OF ACCOUNTANCY**

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PUBLIC MEETING MINUTES:	<b>BOARD OF ACCOUNTANCY</b>
DATA AND TIME:	<b>Wednesday, September 21, 2016 at 9:00 a.m.</b>
PLACE:	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
MINUTES APPROVED:	October 19, 2016

**MEMBERS PRESENT**

Alison Houck, Professional Member, Secretary  
John McManus, Professional Member  
Sarah Patterson, Professional Member  
Araya Debessay, Educational Member  
Susan Benson, Professional Member  
Prameela Kaza, Public Member

**ABSENT**

Kathryn Schultz, Professional Member, President  
Karen Smith, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Kevin Maloney, Deputy Attorney General  
LaTonya Brown, Administrative Specialist II

**ALSO PRESENT**

Dana Rubenstein, DSCPA

**CALL TO ORDER**

Ms. Houck called the meeting to order at 9:38 am.

**REVIEW OF MINUTES**

A motion was made by Ms. Kaza, seconded by Mr. Debessay, to approve the minutes dated August 17, 2016. The motion carried unanimously.

**New Business**

Re-Review of Applications

A motion was made by Ms. Patterson, seconded by Mr. McManus, to approve the CPA Permit application of Dana Hartz. The motion carried unanimously.

Review of Combined CPA Certificate and Permit Applications

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Wang Je Lee (permit only). The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Zesheng Lin (permit only). The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Megan Tallman (permit only). The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Saurabh Nayyar. The motion carried unanimously.

A motion was made by Ms. Houck seconded by Mr. McManus to approve the application of Dera Nd-Ezuma. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. McManus, to approve the application of Felicia Farrar. The motion carried unanimously.

Review of CPA Permit Applications

A motion was made by Ms. Houck, seconded by Mr. Debessay, to approve the application of Sherry Garris. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. Debessay, to approve the application of Kwesi Atta-Krah. The motion carried unanimously.

A motion was made by Ms. Houck, seconded by Mr. Debessay, to approve the application of Min Pan. The motion carried unanimously.

Review of PA Permit to Practice

A motion was made by Ms. Houck, seconded by Ms. Patterson, to approve the application of Jason Jones. The motion carried unanimously.

Review of Firm Permit to Practice Applications

A motion was made by Mr. Debessay seconded by Mr. McManus, to approve the application of Susan Fisher. The motion carried unanimously.

A motion was made by Mr. Debessay seconded by Mr. McManus, to approve the application of RW Group, LLC. The motion carried unanimously.

Review of Delaware Specific Ethics Course

A motion was made by Ms. Houck, seconded by Ms. Kaza, to table Beacon Hill Financial Educators, Inc. (David Freed) ethics course for further review. The board will have the results at the next scheduled board meeting. The motion carried unanimously.

#### Review of Proposed Rules & Regulations for SB 218

The board reviewed and made updates to the rules and regulations. Mr. Maloney stated that he will bring to the next meeting what was proposed to send to the Registrar as the proposed amendment. Mr. Maloney will make the amendment and put it in the correct form so that it can be submitted to the Registrar. At the next meeting the board will vote to authorize him to send the proposed amendment.

#### Review of the Statement on Standards for CPE Programs

The board reviewed and discussed updates.

### **CORRESPONDENCE**

#### Letter from Amanda Simmonds

Ms. Simmonds sent a letter to the board inquiring if a permit to practice or firm permit is required for a firm in Missouri looking to perform attest work in Delaware. The board replied that if Missouri is a substantially similar state, then an individual or firm permit is not required. The board referred her to the NASBA website.

#### Letter from Purvi Ragoowansi

Purvi Raggowansi sent a letter requesting an extension to complete the continuing education courses because he is unable to locate all of the hardcopy certificates that he initially compiled. The Board suggested that Purvi Ragoowansi go back to the provider and request the CPE certificates and submit the documents within 30 days. The Board referred Purvi Ragoowansi to 11.4 of the rules and regulations.

#### Letter from Ann Heber

Ann Heber sent a letter inquiring if she (a DE licensee) can write CPA after her name if she is working in a tax firm in New Jersey. The board suggested that she speak with New Jersey regarding their requirements. Ms. Heber also inquired if she can open a tax firm in NY or NJ with a Delaware license. The board suggested that Ms. Heber contact the NY and NJ boards regarding their requirements.

#### Letter from Yoonjin Oh

Yoonjin Oh sent a letter to the board requesting a waiver to submit education records. The board denied the request and referred Yoonjin Oh to Section 107(d) of the Delaware statute.

### **OTHER BUSINESS BEFORE THE BOARD**

#### **PUBLIC COMMENT**

None

#### **NEXT SCHEDULED MEETING**

The next meeting will be held October 19, 2016 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

#### **ADJOURNMENT**

A motion was made by Ms. Houck, seconded by Ms. Benson, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:06 a.m.

Respectfully submitted,

A handwritten signature in black ink, reading "LaTonya Brown". The signature is written in a cursive, flowing style.

LaTonya Brown  
Administrative Specialist II